

INSTRUCTIONS FOR
Schedule 42
IDENTIFICATION OF EXPENSES
FROM TRANSACTIONS
WITH RELATED ORGANIZATIONS AND RELATED PARTIES

Identify and list those expenses included in this cost report which are the result of transactions with related parties or organizations. See the "Instruction Booklet", Section 400, for details on related organizations.

Column A -- Briefly describe the expense.

Columns B to E -- Identify where the expense was reported in the cost report.

Column G -- List the amount of expense reported in this cost report.

Column H -- List the amount of expense incurred by the related party or organization in bona fide arms-length transactions.

Column J -- Difference between Column H less Column G.
Note that if Column G exceeds Column H, the difference will be a minus amount.

FOR RELATED PARTY LEASES -- Lines 1 thru 9

The expenses incurred by the related party lessor should be reported in Column H. Complete and attach facsimiles of the following schedules. Label the schedules "Related Party Lease".

- Schedule 31 - Insurance Expense
- Schedule 32 - Amortization Of Deferred Expenses
- Schedule 33 - Interest Expense On Plant Asset Loans
- Schedule 34 - Depreciation Expense
- Schedule 37 - Property Taxes
- Schedule 39 - Other Expenses

FOR OTHER RELATED PARTY TRANSACTIONS -- Lines 10 to 14

Report all other related party transactions.
Exclude compensation paid to owners and family relation which is reported on Schedule 44.

IDENTIFICATION OF EXPENSES
FROM TRANSACTIONS WITH
RELATED PARTIES AND ORGANIZATIONS

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(A) Description Of Expense Item	WHERE AND AMOUNT OF EXPENSE INCLUDED IN THIS COST REPORT?					(H) Expense Incurred By Related Party	(J) DIFFERENCE Col H -less- Col G.
	(B) In Which Cost Center?	(C) Schedule Number	(D) Column	(E) Line Number	(G) Reported Expense		
<u>FOR RELATED PARTY LEASES</u>							
1. Total Reported Related Party Lease Expense					(\$)	////////	////////
2. Insurance Expense					////////	\$	////////
3. Amortized Deferred Expense					////////		////////
4. Interest Expense					////////		////////
5. Depreciation Expense					////////		////////
6. Property Tax Expense					////////		////////
7. Other Expense					////////		////////
8. Other Expense					////////		////////
9. Subtotal For Related Party Leases					(\$)	\$	\$
<u>FOR OTHER RELATED PARTY TRANSACTIONS</u>							
10.					(\$)	\$	\$
11.					()		
12.					()		
13.					()		
14.					()		
15. TOTAL AMOUNT TO ADJUST RELATED PARTY TRANSACTIONS TO COST						\$	
						(Transfer to Schedule 11)	

List the names and cities of location
of related parties or organizations
with whom the nursing home provider
transacted business during the
cost reporting period.

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-- Schedule 43 --
IDENTIFICATION OF
EXPENSES NOT RELATED TO PATIENT CARE

To the extent possible, identify below those significant expenses included in this cost report which were not related to patient care. See Section 600 (Expenses Not Related To Patient Care) of the "Instruction Booklet" for details on such expenses. Add sheets if necessary.

	Amount Of Expense	WHERE REPORTED IN COST REPORT?		
		In Which Cost Center?	Schedule Number	Line Number
1. Promotional Expenses.....	\$			
2. Gifts and Flowers.....				
3. Personal Expenses Of Owners.....				
4. Entertainment For Non-Residents.....				
5. Telephone, Television and Radio In Resident Rooms..				
6. Contributions and Donations.....				
7. Fines and Penalties.....				
8. Interest Expense On Non-Care Working Capital Loans				
9. Interest Expense On Non-Care Plant Asset Loans.....				
10. Non-Care Related Membership Fees.....				
11. Training Programs For Non-Employees.....				
12. Special Legal And Professional Fees..... (Attach description of cases, statuses, related expenses.)				
13. Owner Or Key-Person Life Insurance.....				
14. Taxes.....				
15. Fund Raising Expenses.....				
16. Excess Property.....				
17. Other (Describe) _____				
18. _____				
19. _____				

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INSTRUCTIONS FOR
Schedule 44
IDENTIFICATION OF COMPENSATION
TO OWNERS AND IMMEDIATE FAMILY RELATION

Itemize those expenses which were included in this cost report for compensation to owners and to immediate family relation of any owners.

DEFINITIONS

Owner. An owner is any person having an equity interest in the Title XIX nursing home provider.

Immediate Family Relation. Normally, the immediate family relation of an owner would include the owner's spouse as well as their parents, children, brothers and sisters and their spouses (including adoptive and step relationships) and any other person who lives in their same households.

SECTION I - GENERAL

Columns A to E - Complete columns according to column headings.
Separately list each owner and family related individual.

Column F - For each individual, enter the total compensation expense which was included in this cost report.

SECTION II - DISTRIBUTION OF COMPENSATION EXPENSE IN THIS COST REPORT

For each person listed in Section I, separately itemize and identify where each person's compensation was included in the cost report.

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(A) Name Of Person	(B) Function	Estimated Hours Per Week Devoted To Facility	Percent Of Ownership Of Business	Relationship To Owner(s)	Total Compensation Expense Included In This Cost Report
					\$

For each person listed above, itemize the amount of compensation expense and hours which are reported in each cost center of this cost report.

(A) Name Of Person	(G) Included In Which Cost Centers?	(H) Schedule Number	(J) Column	PRODUCTIVE HOURS WORKED		NON-PRODUCTIVE HOURS		PURCHASED SERVICES OR OTHER	
				(K) Expense (Line 1)	(L) Hours Worked (Line 2)	(M) Expense (Line 3)	(N) Non-Prod Hrs (Line 4)	(P) Expense	(Q) Hours (If reported)
				\$	Hrs	\$	Hrs	\$	Hrs

If any persons listed above worked in any of these cost centers, then list the hourly wage rates for the three highest paid employees in the respective cost centers. Report the wage rates from the last full pay period in the cost reporting period. Exclude owners and immediate family relation.

	<u>Nurse Aides</u>	<u>Dietary</u>	<u>Maintenance</u>	<u>Hskpg/Laundry</u>
Highest	\$ _____	\$ _____	\$ _____	\$ _____
Second	_____	_____	_____	_____
Third	_____	_____	_____	_____

INSTRUCTIONS FOR
Schedule 45
IDENTIFICATION OF COMPENSATION
TO ADMINISTRATORS AND ASSISTANT ADMINISTRATORS

Itemize those expenses which were included in this cost report for compensation to administrators and assistant administrators. This schedule only need be completed only if these salaries are distributed to cost center(s) other than administrative expenses on Schedule 26.

SECTION I - GENERAL

Columns A to D - Complete columns according to the column headings.
Separately list each administrator and assistant administrator.

Columns E - For each individual, enter the total compensation expense which was included in this cost report.

SECTION II - DISTRIBUTION OF ABOVE SALARY EXPENSE IN THIS COST REPORT

For each person listed in Section I, separately itemize and identify where each person's compensation was included in this cost report.

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(B)

Position Or Function

(E)
Salary Expense
Included In
This Cost Report

\$ _____

For each person listed above, itemize the amount of salary expense and hours (if reported) which are included in this report and where reported.

(A) Name Of Person	(G) Included In Which Cost Centers?	(H) Schedule Number	(J) Column	FOR PRODUCTIVE HOURS WORKED		FOR NON-PRODUCTIVE HOURS	
				(K) Salary Expense (Line 1)	(L) Hours Worked (Line 2)	(M) Salary Expense (Line 3)	(N) Non-Prod Hours (Line 4)
				\$	Hr	\$	Hr

IDENTIFICATION OF EXPENSES FOR EMPLOYEE UNIQUE FRINGE BENEFITS

Unique fringe benefits are those fringe benefit items provided to only a few select employees. The expenses for such items may be in one or more cost centers of this cost report. In this schedule identify the unique fringe benefits provided to any individual employee. In Columns E to J, report the expenses related to the unique fringe benefit and where such expenses are included in this cost report. If the expense for such an item is less than \$800 per year it need not be identified and reported below.

[illegible]

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INSTRUCTIONS FOR
Schedule 47
SUBMINIMUM WAGE EMPLOYEE SALARY EXPENSES

Some nursing homes are allowed to pay certain employees at a wage rate that is below the minimum wage by special approval of the state and/or federal labor departments. If the nursing home has this type of employee, identify and enter in Schedule 47 the salary expense and hours which were included in each cost center of this cost report for such employees.

INSTRUCTIONS FOR
Schedule 48
GOVERNMENT SUBSIDIZED EMPLOYEE SALARY EXPENSES

Identify and enter the salaries and hours included in this cost report for employees who were subsidized through such government programs as WIN and CETA. Identify the cost center in which such expenses and hours are included.

In the last column, enter the amount of the reported wage and salary expense which was subsidized by the government program. These amounts should also be reported as revenue in Schedule 18, Group H, 'Subsidy Grants For Government Subsidized Employees'. (In expense schedules, Schedules 20 to 27, report the total salary expenses and hours for government subsidized employees.)

ALTERNATIVE REPORTING -- If a substantial number of employees are subsidized through a specific government program, the salaries, hours, and amounts of subsidization by the program can be itemized by cost center. Each employee need not be listed separately. Each government program should be reported separately.

SUBMINIMUM WAGE EMPLOYEE SALARY EXPENSES

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Cost Center	Schedule Number	Column	Salary Expense (Line 1)	Hours Worked (Line 2)	Salary Expense (Line 3)	Non-Prod Hours (Line 4)
Nurse Aides.....	20	7100-C	\$	Hr	\$	Hr
Ward Clerks.....	20	7100-D				
Dietary.....	25	7550				
Maintenance.....	25	7551				
Housekeeping.....	25	7552				
Laundry.....	25	7553				
Other (Specify)						

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GOVERNMENT SUBSIDIZED EMPLOYEE SALARY EXPENSES

Last Name Of Subsidized Employee	What Program	In which cost center is employee's salary?	Schedule Number	Column	AMOUNTS REPORTED FOR PRODUCTIVE HOURS WORKED		AMOUNTS REPORTED FOR NON-PRODUCTIVE HOURS		Amount Of Subsidization Of Reported Wages
					Salary Expense (Line 1)	Hours Worked (Line 2)	Salary Expense (Line 3)	Non-Prod Hours (Line 4)	
					\$	Hr	\$	Hr	\$